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SUPREME COURT OF THE UNITED STATES.

No. 57.

THE UNITED STATES, PLAINTIFF IN ERROR,

VERSUS

ANDREW M. LAUB.

IN ERROR TO THE CIRCUIT COURT U. S. FOR WASHINGTON, D. C.

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Style of Court.

DISTRICT OF COLUMBIA, *ss.*

At a circuit court of the District of Columbia, held for the county of Washington at the city of Washington, on the fourth Monday of March, being the twenty-eighth day of the same month, in the year of our Lord one thousand eight hundred and thirty-six, and of the independence of the United States the sixtieth:

Present, The Hon. WILLIAM CRANCH, Chief Judge.
BUCKNER THRUSTON and JAMES S. MORSELL, } Assistant Judges.
ALEXANDER HUNTER, Esq. Marshal.
WILLIAM BRENT, Clerk.

In the records of the proceedings of the said court, among others are the following, to wit:

Parties.

THE UNITED STATES against ANDREW M. LAUB.

Be it remembered that heretofore, to wit, on the twenty-first day of June, in the year of our Lord one thousand eight hundred and thirty-four, the said United States by Francis S. Key, esquire, their attorney, prosecuted and sued forth out of the circuit court here, the United States writ of capias ad respondendum, directed to the marshal of the district aforesaid, in the words and of the tenor following, to wit:

Capias ad respondendum.

DISTRICT OF COLUMBIA, to wit:

The United States of America, to the Marshal of the District of Columbia, greeting:

We command you that you take Andrew M. Laub, late of Washington county, if he shall be found within the county of Washington in your said district, and him safely keep, so that you have his body before the circuit court of the district of Columbia, to be held for the county aforesaid, at the city of Washington, on the fourth Monday of November next, to answer unto the United States of America in a plea of trespass on the case and so forth.

Hereof fail not at your peril, and have you then and there this writ.

Witness, W. Cranch, Chief Judge of our said court at the city of Washington, the 13th day of June, Anno Domini one thousand eight hundred and thirty-four.

Issued the 21st day of June, 1334.

(F. S. KEY.)

W. BRENT, Clk.

And the aforesaid plaintiffs by their attorney aforesaid, on the day of prosecuting and suing forth of the aforesaid writ, declared against the said defendant in the plea aforesaid, in form following, to wit:

Nar.

DISTRICT OF COLUMBIA,
Washington County, *to wit:*

Andrew M. Laub was attached to answer unto the United States of

America, in a plea of trespass on the case and so forth. And whereupon the said plaintiff by F. S. Key, their attorney, complain, That whereas the said defendant on the fourteenth day of November, in the year of our Lord one thousand eight hundred and thirty-three, at the county aforesaid, was indebted unto the said plaintiff in the sum of four thousand and eighty-six dollars and sixty-one cents, current money, for sundry matters and articles properly chargeable in an account, as by a particular account thereof herewith into court exhibited appears; and so being indebted the said defendant in consideration thereof, afterwards, to wit: on the day and year aforesaid, at the county aforesaid, undertook and faithfully promised to the said plaintiff to pay him the aforesaid sum of money when he should be thereto afterwards required.

And whereas the said defendant afterwards, to wit: on the same day and year aforesaid, at the county aforesaid, was indebted to the said plaintiff in another sum of four thousand and eighty-six dollars and sixty-one cents like money, for the like sum of money, by the said plaintiff and for the use of the said defendant, before that time paid, laid out and expended, at the special instance and request of the said defendant, and for other money by the said plaintiff before that time lent and advanced to the said defendant, at the special instance and request of the said defendant, and for other money by the said defendant, before that time had and received to the use of the said plaintiff, and being so indebted the said defendant in consideration thereof, afterwards, to wit: on the same day and year aforesaid, at the county aforesaid, undertook, and promised the said plaintiffs to pay them the said last mentioned sum of money when afterwards he should be thereunto required.

And whereas the said defendant afterwards, to wit: on the same day and year aforesaid, at the county aforesaid, accounted, together with the said plaintiff of and concerning divers other sums of money, before that time due and owing from the said defendant to the said plaintiff, and then being in arrear and unpaid, and upon that account the said defendant was then and there found in arrear, and indebted to the said plaintiff in a large sum of money, to wit: in the further sum of four thousand and eighty-six dollars and sixty-one cents, like money; and so being found in arrear and indebted to said plaintiff, the said defendant in consideration thereof, afterwards, to wit: on the day and year aforesaid, at the county aforesaid, undertook and promised to the said plaintiffs to pay them the said last mentioned sum of money, when he should be thereunto afterwards required.

Yet the said defendant not regarding his said several promises and undertakings, so by him made in this behalf as aforesaid, but contriving and fraudulently intending, craftily and subtilly, to deceive and defraud the said plaintiffs in this respect, hath not yet paid the said several sums of money or any part thereof to the said plaintiffs (although so to do the said defendant was requested by the said plaintiffs, on the same day and year aforesaid, and often afterwards, at the county aforesaid), but he to do this hath hitherto refused, and still refuses; wherefore the said plaintiffs say they are injured and have sustained damage to the value of eight thousand dollars current money, and therefore they bring suit, &c.

F. S. KEY, for the Plaintiffs.

JOHN DOE,
RICHARD ROE, } Pledges, &c.

A copy of which said declaration was made and sent with the said writ to the marshal of the district aforesaid, thereon endorsed, "to be served on the defendant with the writ."

And the said United States at the same filed in the court here the following accounts, to wit:

Treasury transcripts.

No. 64,027.

TREASURY DEPARTMENT,
Auditor's Office, 14 *November*, 1833.

I hereby certify that I have examined and adjusted an account between the United States and Andrew M. Laub, late agent for paying the contingent expenses of the office of the Secretary of the Treasury, and find he is chargeable on said account

To balance due from him per report No. 61,907			18 16
" Treasury warrants for amount of the following, viz:			
No. 6576, dated 8th March, 1833,	1000 00		
6650, " 14 " "	2000 00		
6694, " 19 " "	1000 00		4000 00
			$4018 16

I also find that he is entitled to credit on said account

By part of warrant No. 3, dated 22d July, 1833, in favor of the *the* Treasurer of the United States, (filed herewith)	241 58
Leaving a balance of three thousand seven hundred and seventy-six dollars and fifty-eight cents due to the United States to be accounted for on a future settlement - - -	3,776 58
	$4,018 16

As appears from the statement and vouchers herewith transmitted for the decision of the Comptroller of the Treasury thereon.

R. HARRISON, Auditor.

To JOSEPH ANDERSON, Esq.
Comptroller of the Treasury of the United States.

COMPTROLLER'S OFFICE.

I admit and certify the above balance this 14th day of November, 1833.

JOS. ANDERSON, Comptroller.

To THOMAS L. SMITH, Esq. Register.

TREASURY DEPARTMENT,
Register's Office, June 11th. 1834.

Pursuant to the act of Congress of March 3d, 1797, entitled "an act to provide more effectually for the settlement of accounts between the United States and the receivers of public money," I, Thomas L. Smith, Register of the Treasury Department, do hereby certify that the aforegoing is a true transcript from the books and proceedings of the Treasury.

T. L. SMITH, Register.

Be it remembered that Thomas L. Smith, Esquire, who certified the

aforegoing transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof, I, Roger B. Taney, Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the seal of this department, at the city of Washington, the 11th day of June, one thousand eight hundred and thirty-five.

R. B. TANEY,
[L. S.] Secretary of the Treasury.

No. 64,028.

TREASURY DEPARTMENT,
Auditor's Office, 14 *November*, 1833.

I hereby certify that I have examined and adjusted an account between the United States and Andrew M. Laub, late superintendent of the south-east executive building, in relation to the compensation of superintendent and watchman of said building, and find that he is chargeable on said account

To Treasury warrants. For amount of warrant No. 6578, dated 8 March, 1833, $425 00

I also find that he is entitled to credit on said account,

By part of warrant No. 3, dated 22d July, 1833, in favor of the Treasurer of the United States, filed with report No. 64,027 on the account of said A. M. Laub as late agent for paying the contingent expenses of the office of the Secretary of the Treasury - - - 114 97

Leaving a balance of three hundred and ten dollars and ninety seven cents due to the United States, to be accounted for on a future settlement - - 310 03

dollars 425 00

As appears from the statement and vouchers herewith transmitted for the decision of the Comptroller of the Treasury thereon.

R. HARRISON, Auditor.

To JOSEPH ANDERSON, Esq.,
Comptroller of the Treasury of the United States.

COMPTROLLER'S OFFICE.

I admit and certify the above balance this 14th day of November, 1838.

JOS. ANDERSON, Comptroller.

To THOMAS L. SMITH, Esq., Register.

TREASURY DEPARTMENT,
Register's Office, 10th *June*, 1834.

Pursuant to the act of Congress of March 3d, 1797, entitled "an act to provide more effectually for the settlement of accounts between the United States and the receivers of public money," I, Thomas L. Smith, Register of the Treasury Department, do hereby certify, that the aforegoing is a true transcript from the books and proceedings of the Treasury.

T. L. SMITH, Reg'r

Be it remembered, that Thomas L. Smith, Esquire, who certified the aforegoing transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof, I, Roger B. Taney, Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the seal of this department, at the city of Washington, the eleventh day of June, one thousand eight hundred and thirty-four.

[SEAL.] R. B. TANEY,
Secretary of the Treasury.

November Term, 1834.

At which said fourth Monday of November, in the year of our Lord one thousand eight hundred and thirty-four, and the day of the return of the aforegoing writ, comes into the circuit court here the said plaintiffs, by their attorney aforesaid, and the marshal of the district aforesaid, to whom the said aforegoing writ was in form aforesaid directed, makes return thereof to the court here, thus endorsed, to wit:

Marshal's return of Capias.

"Cepi copy nar. left."
ALEX. HUNTER, Marshal.

Appearance of Defendant. Rule bail.

And the said defendant being called, appears in court here by Richard S. Coxe, Esquire, his attorney, and thereupon on motion of the said plaintiffs by their attorney aforesaid, it is ruled by the court here, that the said defendant give special bail in the plea aforesaid, or in default thereof, be committed to the custody of the marshal of the district aforesaid.

Bail.

Whereupon a certain John Laub, of said county, present here in court in his proper person, with the consent of the said plaintiffs by their attorney aforesaid, undertakes for the said defendant, that in case the aforesaid plaintiffs shall recover judgment against the said defendant in the plea aforesaid, or that the said defendant shall be therein legally convict , that then the said defendant shall pay the condemnation of the court thereupon, or render his body to the custody of the marshal of the district aforesaid in satisfaction thereof, or that he, the said John Laub, will do the same for him.

Rule plea. Imparlance.

And thereupon, on motion of the said plaintiff by his attorney aforesaid, it is ruled by the court here that the said defendant answer to the declaration aforesaid of the said plaintiff in the plea aforesaid, or judgment by the court here will be entered against him in default thereof; and the said defendant by his attorney aforesaid defends the force and injury, when, and so forth, and prays leave of the court to imparle until the fourth Monday of March next, and then to answer to the declaration aforesaid of the said plaintiff in the plea aforesaid, and to him it is granted, and the same day is given to the said plaintiff also.

March Term, 1835. Appearance of parties. Plea of non assumpsit. Issue joined. Venire. November Term, 1835. Appearance of parties and continuance.

On which said fourth Monday of March, in the year of our Lord one thousand eight hundred and thirty-five, to which said day the said defendant had leave to imparle and then to answer to the declaration of the said plaintiff in the plea aforesaid, comes again into the circuit court here as well the said plaintiff by his attorney aforesaid, as the said defendant by his attorney aforesaid. And the said defendant by his attorney aforesaid, as before defends the force and injury, when, and so forth, and saith that he did not assume upon himself, in manner and form as the aforesaid plaintiff above against him hath complained, and of this he puts himself upon the country, and the said plaintiff in like manner, and so forth: therefore let a jury thereon appear before the court here on the fourth Monday of November next, by whom, &c. And who neither, &c., to recognize, &c., because as well, &c., and now, to wit: the said fourth Monday of November, in the year of our Lord one thousand eight hundred and thirty-five, comes again into the circuit court here as well the said plaintiff by his attorney aforesaid, as the said *said* defendant by his attorney aforesaid; thereupon futher process of and upon the premises aforesaid, between the parties aforesaid, by consent of the said parties and their attorneys aforesaid, and by order of the court here thereon, the said cause is continued until the fourth Monday of March next.

March Term, 1836. Appearance of parties.

And now at this day, to wit: the said fourth Monday of March, in the year of our Lord one thousand eight hundred and thirty-six, comes again into the circuit court here, as well the aforesaid plaintiffs by their attorney aforesaid, as the said defendant by his attorney aforesaid, whereupon for trying the issue aforesaid, it is ordered by the court here, that twelve persons from the pannel of petit jurors, returned to the court by the marshal of the District of Columbia, be drawn by ballot, according to the law in such case made and provided; thereupon the twelve persons being so drawn and called come, to wit:

Jury.

1 Walter Clarke,	7 William Eaton,
2 George Crandall,	8 Alexander Boreland,
3 Thomas Fenwick,	9 Richard Harrison,
4 Nicholas Callan,	10 Samuel P. Lowe,
5 Thomas Lloyd,	11 David A. Gardiner,
6 James Owens,	12 William Thompson.

Empannelled and sworn. Verdict for defendant. Judgment on verdict.

Who being empannelled and sworn to say the truth in the premises, upon their oath do say that the said defendant did not assume upon himself in manner and form as the aforesaid plaintiff within against him hath complained, as the said defendant in pleading hath alledged: therefore it is considered by the court here that the said plaintiffs take nothing by their writ aforesaid, and that they be in mercy for their false clamor, and that the said defendant go thereof without day, &c.

Memorandum.—Before the jurors last aforesaid withdrew from the bar of the court here, the United States by their attorney aforesaid filed in court here the following bills of exceptions, to wit:

Plaintiff's first bill of exceptions.

Plaintiff's first exception.

UNITED STATES vs. A. M. LAUB.
SAME vs. SAME.

And the defendant in order to support the issue on his part, gave in evidence to the jury a statement of claims which had been duly exhibited before the accounting officers of the Treasury for allowance, and which had been rejected, with two other papers showing the action of the accounting officers (copied in page 20) and in order to establish his right to such allowance, gave evidence to the jury to show that he had been a clerk in the Treasury Department of the United States, and as such disbursed public moneys, under several heads of appropriation, some specific and temporary, as the expense attending the collection of information relating to manufactures, relating to steam boilers, and insolvent debtors of the United States, others more permanent and general, as the payment of the clerks, &c. in the office of the Secretary of the Treasury. That he was required to take, and did take an oath faithfully to perform the duties of said office—performed these duties during the years 1831 and 1832, and up to the 30th March, 1833.

That on the night of the 30th March, 1833, the Treasury building was consumed by fire, which destroyed all the books, papers, accounts and vouchers relating to the public business of the department.

That in the conduct of such business, moneys were placed in his hands by warrants from the Secretary of the Treasury in favor of defendant as agent, &c., which warrants were issued by the Secretary upon the requisition of the defendant stating the purpose for which the money was required, and at the discretion of the Secretary. That the warrants thus issued were charged to defendant on the books of the Treasury, and to his credit as agent, in the Branch Bank of the United States at Washington. That said moneys were drawn by defendant from said bank by his checks as such agent in favor of the individuals to whom the same was payable. That some times when moneys were to be disbursed at a distance, defendant would obtain drafts from the cashier of said bank upon other banks or branches where said money was disbursable, which drafts were drawn in favor of said defendant, and endorsed by him to the party who was to receive the money, and remitted to him by mail. That such was the usual practice of other disbursing officers, and particular of the successors of defendant. That during the period in which said defendant had disbursed said public moneys, he had settled his accounts to the amount of $ That the books of the bank do not furnish any information showing the names of the persons or the character of the services for which said moneys were disbursed, but merely exhibit the dates of the checks, and the amount of money for which they were drawn respectively. And he further exhibited statements from the books of said bank showing the amount of money drawn by his checks as aforesaid, between the 1st October, 1832, and the 30th March, 1833, (copied in page) as also a list of the drafts drawn in his favor between the same periods (copied in page .) And he also showed that he kept

no private account in said bank, nor any other account than that as agent. That during the period in which defendant performed said duties he settled his accounts with punctuality, and entirely to the satisfaction of the accounting officers. That said accounts, so far as specific appropriations had been made, were settled up to the 1st January, 1833, and the others up to the 1st October, 1832. That for all the vouchers accompanying said settlements so far as the same extend, corresponding checks appear in the said bank statement.

And defendant further proved by sundry witnesses that after the destruction of the said Treasury building and the papers, &c., therein, sundry persons, whose names appear in said lists of credits claimed by defendant, certified to their having been been duly paid moneys due from the United States and properly payable by defendant, and further proved that by the practice of said department no person entitled to receive money from the United States by the hands of defendant up to said 30th March, 1833, could receive payment from the Government unless their accounts were accompanied with the oath of claimant or other satisfactory evidence that he had not been previously paid. And no proof was offered or given to show that in any instance any person to whom public moneys were due and which ought to have been paid by defendant had applied for or obtained such payment from any person. And it was further proved that it was the practice in said Treasury department to pay the clerks, &c. monthly, when there were funds out of which the same could be paid--and that it was usual when such moneys were due and payable and there were no such funds, or when the appropriation bills had not passed Congress, for defendant to give such as required it at his hands a certificate showing the amount due and that it would be paid when the appropriation bills should pass—upon which said certificate the holder could obtain either an advance, or discount from the banks, and that defendant had given several such certificates. And it was further proved that in the winter of 1832—3, several of said certificates had been brought to the Bank of the Metropolis, and money paid upon them, and that after the appropriation bill had passed, viz: some time in March, 1833, witness had carried all of said certified accounts then held by said bank to defendant who gave in lieu of them a check upon the branch bank aforesaid, which had been paid, but witness did not recollect the amount thus paid, nor the names of the persons to whom the certificates had been given—but only that there were several of them and the amount considerable. And he testified that the books of the bank contained no information upon the subject—defendant further exhibited an official report from the Comptroller of the Treasury, dated to show that it had not been the practice of the government to institute suit against disbursing officers who, in consequence of the destruction of public buildings in which their books and papers were kept, had been unable to settle their accounts. And he further gave in evidence an order drawn by the Secretary of the Treasury on defendant subsequent to the destruction of the Treasury building, upon which defendant paid the amount with the exception of $10 remaining to his credit in said branch bank on the 30th March, 1833. (Copied in page .)

And thereupon (in addition to the evidence mentioned in the preceding bills of exception,) the plaintiff, further to support the issue on its part, produced and exhibited to the jury the accounts between said defendant and the United States from January, 1831, till the institution of these suits, with

the vouchers, &c. accompanying the same, and a statement from the Register, (of June 2d, 1836.)

And thereupon the defendant, further to maintain and support the issue on his part, produced and read to the jury sundry accounts and vouchers from the Treasury department, showing payments made by Mr. Read with the certificates of defendant thereon, and also the executive document (No. 22,) 2d session, 23d Congress; which was admitted to be read to the jury by consent, as evidence in the case, marked No. 44, 56, 58, 52, 61, 62, 53, (Copied in page .)

Upon the evidence aforesaid the plaintiffs by their counsel prayed the court to instruct the jury:

1*st*. That the defendant is not entitled to the credit claimed by him of $493 16 for the amount of the said accounts paid by the Bank of the Metropolis.

2*d*. That he is not entitled to the credit claimed by him for $3852 15, on account of the said drafts made by the Bank of the United States in his favor.

3*dly*. That he is not entitled to the credit claimed by him of $2954 43 "for disbursements to sundry persons whose names he could not recollect, the vouchers being destroyed in the conflagration of the Treasury building."

All which opinions the court refused to give, to which refusal the plaintiffs except and pray the court to sign and seal this bill of exceptions, which is done accordingly, this 2d June, 1836.

W. CRANCH. [SEAL.]
JAMES S. MORSELL. [SEAL.]

And thereupon the defendant by his counsel further prayed the court to instruct the jury as follows:

That if from the evidence aforesaid the jury shall believe that the said defendant has faithfully paid over for public purposes and within the sphere of his official duty all the public money which came to his hands, then the plaintiff is not entitled to recover in either of said actions.

Which the court gave as prayed, which the plaintiffs except, and pray the court to sign and seal this bill of exceptions, which is done, this 3d June, 1836.

W. CRANCH. [SEAL.]
JAMES S. MORSELL. [SEAL.]

Plaintiffs' second bill of exceptions.

Plaintiffs' second exception.

UNITED STATES
vs.
A. M. LAUB.

In this case, the plaintiffs' counsel on opening the case to the court and jury, took the accounts that had been filed with the declarations and offered them in evidence to the jury; he did not read the accounts, but stated from them as he held them in his hand the amount of each of them, and in the aggregate they showed a balance claimed by the United States against the defendant of $11,855 86.

He further stated that he understood there was no other dispute in these cases than respected the credits claimed by defendant and disallowed by the Treasury accounting officers—that these amounted, according to an account

of them presented to those officers by defendant, to the same sum of $11,855 86, and that the only controversy was as to the defendant's right to these credits, which he should state with his objections to them.

To this statement of plaintiffs' counsel the defendant's counsel made no objection. They did not then object to the accounts being offered in evidence to show the balance of $11,855 86 claimed by the plaintiff and stated no other defence.

Evidence was then examined by the defendant in support of the different items of credits he claimed, and defendant offered in evidence the statement of the credits claimed by defendant and disallowed by the accounting officers, (copied in page) and the whole evidence during the trial of the cause, up to the time of taking this bill of exception, was confined to evidence relating to the credits so claimed and so disallowed. And in the progress of said cause, the two bills of exceptions, one by plaintiffs and the other by defendant were taken, (copied in page) and the defendant's counsel, after the court had delivered the last opinion stated in defendant's exception, prayed the court to instruct the jury that the account from the Treasury department, upon which a balance appears against the defendant of 7769 25, is not *per se* evidence upon which the jury can find a verdict against the defendant—for the items in the same which appear to be balances on former settlements.

To which instructions the plaintiffs except, and this their bill of exceptions is signed, sealed, and ordered to be enrolled, this 2d of June, 1836.

W. CRANCH. [SEAL.]
JAMES S. MORSELL. [SEAL.]

Plaintiffs' third bill of exceptions.

Plaintiffs' third exceptions.

UNITED STATES vs. A. M. LAUB.
SAME vs. SAME.

In the further trial of this cause, the defendant offered to read in evidence certain passages from a printed book (Gen. Documents, No. 22,) (copied in page) and the plaintiffs' counsel stated that he assented to the defendant's reading the same as his evidence—and after the said evidence and other evidence had been given by the defendant, the plaintiffs' counsel prayed the court to instruct the jury: That the conversation of defendant with Mr. Dickens and Mr. McLean, read from the executive document by the defendant's counsel, are not evidence to the jury of the facts stated by defendant in said conversation. Which the court refused to do.

To which refusal the plaintiffs by their counsel excepted, and prayed the court to sign and seal this bill of exception, which is done accordingly, this 4th day of June, 1836.

W. CRANCH. [SEAL.]
JAMES S. MORSELL. [SEAL.]

Statement of claims referred to in first exceptions.

Statement of claims referred to in plaintiffs' 1st exception, page 12.

The United States,

To A. M. Laub, Dr.,

For the following sums disbursed by me for which I have received no credit on the books of the Treasury, viz:

To H. D. Gilpin, United States Attorney, Philadelphia	$445 00
R. Woodward	835 00
G. Crandell	232 66
W. A. Davis	263 75
J. S. Harvey	66 00
Duff Green	49 00
L. McLane advanced to him to go to New York (although he did not go, the amount has not been refunded by him)	100 00
R. Mills advanced to him by order of the Secretary	200 00
G. Lowry for coal	291 76
Drafts drawn by Bank United States in favor of individuals from 1st October, 1832, to 1st April, 1833	3852 15
T. W. Dickens for his salary for September, October, November and December, 1832, and January and February, 1833, at $83 33 per month	499 98
W. T. Reed for his salary for January and February, 1833, at $116 66 per month	233 32
A. Nesbitt for his salary for January and February, 1833, at $83 33 per month	166 66
Joseph Mountz for salary as extra clerk	300 00
Lovejoy and Petit for sealing for the year 1832	100 00
C. Petit for allowance for horse for October, November, December, 1832, and January and February, 1833, at $16 66 per month	83 30
A. R. Watson for carrying mail for September, October, November and December, 1832, and January and February, 1833, at $20 83 per month	124 98
W. C. Goddard for labor for September, October, November and December, 1832, and January and February, 1833, at $29 16 per month	174 96
J. Goddard for labor for August, September, October, November and December, 1832, and January and February, 1833, at $15 00 per month	105 00
Mr. Richardson attending privy for 3d and 4th quarters of 1832, at $25 per month	50 00
Paid Bank of Metropolis for accounts advanced by the bank to individuals	493 16
Mr. Templeman for stationery	234 75
	8901 43
To this amount, for which I claim credit for disbursements to sundry persons whose names I cannot recollect, the vouchers being destroyed in the conflagration of the Treasury department	2954 43
	$11,855 86

(Signed) ANDREW M. LAUB.

TREASURY DEPARTMENT,
Register's Office, February 27th, 1836.

Pursuant to the act of Congress of March 3d, 1797, entitled "an act to provide more effectually for the settlement of accounts between the United States and the receivers of public money," I, Thomas L. Smith, Register of the Treasury Department, do hereby certify that the aforegoing is a true copy of the original account on file in said department.

T. L. SMITH, Register.

Letter to A. M. Laub from R. Harrison, Auditor.

(Letter to A. M. Laub, referred to in defendant's 1st exception, page .)

TREASURY DEPARTMENT,
Auditor's Office, January 5th, 1836.

Sir:—According to your request I have examined the account transmitted to me with your letter of the 2d inst. on which you claim various additional credits, as late agent for paying certain expenses of a contingent nature for the Treasury Department, and amounting altogether to the sum of $11,855 86.

The only evidence in support of this claim is derived from the few documents furnished by you, and intended, I presume, as *vouchers*, amounting together to the sum of $1891 41, but which, in some cases, does not exhibit the particular, nor even the purposes, for which the payments are stated to have been made. In short, they are not such vouchers as are usually required in the adjustment of accounts in this office. Supposing them, however, to be admitted, which they are not by me, they would still leave a balance against you, as per the enclosed statement, of $9964 45, composed of items charged in your account, but wholly unsupported by vouchers of any kind, and of course they are disallowed. And I take leave to add that were your claims substantiated by regular and more satisfactory evidence, I should not feel myself satisfied in the admission of any portion of them without the previous consent or sanction of the head of the department, by whom the moneys standing at your debit were advanced, and under whose authority and direction it is presumed they were to be disbursed.

Your account and papers are herewith returned to you, and I remain with due respect,

Sir, your obedient servant,
R. HARRISON.

Mr. ANDREW M. LAUB, City of Washington.

Certificate referred to in first exceptions.

(Certificate referred to in plaintiffs' 1st exceptions, page .)

No. 69,128.

TREASURY DEPARTMENT,
Auditor's Office, 11th *January,* 1836.

I hereby certify that I have examined and adjusted an account between the United States and Andrew M. Laub, late agent for paying certain expenses of a contingent nature for the Treasury department, and find that he stands chargeable on said account:

To balance due from him as late agent for paying the contingent expenses of the office of Secretary of the Treasury per report No. 64,027	$3776 58
To balance due from him as late agent for paying the salaries of the superintendent and watchman of the southeast executive building per report No. 64,028 - - - -	310 03
To balance due from him as late agent for paying sundry expenses in relation to the Treasury, per report No. 65,479 -	7769 25
Amounting altogether to the sum of dollars - -	$11,855 86

Against which he exhibits claims for certain credits equal in amount to the said debits; but the items of which being considered as inadmissible by me, are wholly disallowed for the reasons stated in my letter to him, dated 5th January, 1836, and leaves, therefore, the said sum of eleven thousand eigh hundred and fifty-five dollars and eighty-six cents yet standing as due and unaccounted for by him - - - - dollars 11,855 86

As appears from the statement and documents herewith transmitted for the decision of the Comptroller of the Treasury thereon.

R. HARRISON, Auditor.

To JOSEPH ANDERSON, Esquire,
Comptroller of the Treasury of the United States.

Comptroller's Office.

Although the peculiar circumstances of the case might be considered as making the ordinary rules of settlement in some respects inapplicable to it, yet, upon due consideration of some of the reasons assigned by the Auditor, I concur in the above report, and admit and certify the same accordingly, this 14th January, 1836.

JNO. LAUB, Acting Comt'r.

TREASURY DEPARTMENT,
Register's Office, January 14th, 1836.

Pursuant to the act of Congress of March 3d, 1797, entitled "an act to provide more effectually for settlement of accounts between the United States and the receivers of public money," I, Thomas L. Smith, Register of the Treasury Department, do hereby certify that the aforegoing is a true copy of the original on file in said department.

T. L. SMITH, Register.

Be it remembered, that Thomas L. Smith, Esq., who certified the aforegoing transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

[L. S.] In testimony whereof, I, Levi Woodbury, Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the seal of this department, at the city of Washington, this 14th of January, 1836.

LEVI WOODBURY,
Secretary of the Treasury.

Remarks of First Auditor on the account of A. M. Laub.

Remarks relating to an account presented at the office of the First Auditor of the Treasury Department on the 2d January, 1836 by Andrew M. Laub.

Andrew M. Laub, late agent for paying certain expenses of a contingent nature for the Treasury department stands charged on the Treasury books with the following sums, viz:

			dolls. cts.
To balance due from him per report No. 64,027, as agent for paying the contingent expenses of the office of the Secretary of the Treasury - - - - - -			3,776 58
do No. 64,028 as agent for paying the salaries of the superintendent and watchmen of the Treasury buildings -			310 03
do No. 64,479 as agent for paying the contingent expenses of the S. E. executive building per report (No. 61,964)	2 37		
do No. 65,479 as agent for paying the contingent expenses of the S. E. executive building per report No. 6577, dated 8th March, 1833	2000	2002 37	
do No. 65,479 as agent for paying for alterations and improvements of the executive building, per report No. 60,338 - - - - - -		600 00	
do No. 65,479 as agent for paying for expenses under acts for relief of Inst. Dtrs. to U. S. per report No. 62,591 - - - - - -		5078 15	
do No. 65,479 as agent for paying for collecting information relating to manufactures, per report No. 62,802 - - - - -		85 57	
do No. 65,479 as agent for paying for enclosing grounds of Treasury Department, per report No. 61,338 - - - - - - -		3 16	
			7769 25
Amounting in the whole to			$11,855 86

Against the debits he claims credit for the following sums alleged to have been paid by him which do not appear to have been included in any accounts heretofore settled with him at the Treasury, viz:

Amount paid to H. D. Gilpin, United States Attorney for the Eastern District of Pennsylvania for services under the acts for the relief of insolvent debtors to the United States on the 20th February, 1833 - - - - - - -			445 00
Amount paid to Geo. Crandall for carpenters work, contingent expenses Treasury Department, between 1st October, 1832, and 1st April, 1833 - - - - - -			232 66
Amount paid to R. Woodward 12 March, 1833, for 82½ tons of coal at $10 per ton, - - - - - -			835 00
Amount paid to Wm. A. Davis 16 October, 1832, as per his note of 2d May, 1833, presumed for contingent expenses of Secretary's office - -		26 75	
Amount paid to Wm. Davis 14 February, 1833, as per his note of 2d May, 1833, presumed for contingent expenses of Secretary's office - -		237 00	263 75

Amount paid to J. S. Harvey 10 October, 1832, (or subsequent to that) for fuel presumed for contingent expenses of Secretary's office - - -	66 00
Amount paid to Duff Green 4 and 11 January, 1833, as per his note 2d January, 1835, presumed for contingent expenses of Secretary's office - -	49 00
And if this sum of $1891 41 be admitted to the credit of Mr. Laub it will still leave a balance due from him to the United States amounting to	1,891 41
	9,964 45
And as they are not admitted the whole amount remains to his debit on the books of the Treasury	11,855 86

Which balance consists of the following items charged in his account herewith and being unsupported by vouchers of any kind are of course disallowed, viz:

Charged as paid to Thomas W. Dickins' salary from 1st Sept. 1832, to 28 Feb., 1833, 6 months, at $83,33 - -	499 98
Charged as paid to W. T. Read salary from 1st Jany., 1832, to 28 Feb., 1833, 2 months, at 116,66 - - -	233 32
Charged as paid to A. Nesbit salary from 1st Jany., 1832, to 28 Feb., 1833, 2 months, at 83,33 - - - -	166 66
Charged as paid to Lovejoy & Petit for sealing (warrants is presumed) for the year 1832 - - - - -	100 00
Charged as paid to Jacob Mountz as an extra clerk	300 00
Charged as paid to A. R. Watson for carrying the mail from 1st Sept., 1832, to 28th February, 1833, 6 months at $20 83	124 98
Charged as paid to C. Petit for allowance for horse from 1st Oct., 1832, to 28th Feb., 1833, 5 months, at 16 66 - -	83 30
Charged as paid to W. C. Goddard for labor from 1st Sept., 1832, to 28 Feb., 1833, 6 months, at 29 16 - -	174 96
Charged as paid to J. Goddard for labor from 1st Sept., 1832, to 28 Feb., 1333, 7 months, at 15 00 - - -	105 00
Charged as paid to Richardson scavenger for services for 3d and 4th quarters, 1832, at $25 per month (presumed $25 per quarter) - - - - - - - -	50 00
Charged as paid to Mr. Templeman for stationery, (wanting bill and receipt) - - - - - - - -	234 75
Charged as paid to G. Lowry for coal, (wanting bill and receipt)	291 76
Charged as paid to R. Mills (said to be advanced to him by order of the Secretary, nothing received showing what for)	200 00
Amount charged as advanced to Mr. McLean which appearing to be a private transaction should be settled between him and Mr. McLean - - - - - - - -	100 00
Amount charged "as drafts drawn by Bank U. S. in favor of individuals from 1st October, 1832, to 1st April, 1833, for which there is no evidence, that I can discover, of any authority of the bank to draw on him, nor any evidence of the names of the individuals in whose favor drawn, or of payment to them - - - - - - - -	3,852 15

Amount charged as paid by Bank of Metropolis, for accounts advanced by the bank to individuals for which there is no evidence of payment, nor to whom, nor for what purpose, nor by whose order paid - - - - - 493 16

Amount charged as "to this amount for which I claim credit, for disbursements to sundry persons whose names I cannot recollect, the vouchers being destroyed in the conflagration of the Treasury building, - - - - - 2,964 43

Which last item is general and vague, and has the appearance of having been introduced merely to make his charges equal to the amount of the balances remaining to his debit on the books of the Treasury.*

$9,964 45

Auditor's Office, 5th January, 1836.

WM. PARKER.

To the above add the amount of those items inserted in the preceding statement amounting to - - - - - 1,891 41

Decided to be inadmissible

Leaving the whole amount of $11,855 86

Due from Mr. Laub as on the books of the Treasury, as follows:

Andrew M. Laub, Dr.

To the United States,

To balance due from him per report No.	64,027	$3,776 58
ditto	64,028	310 03
	65,479	7,769 25
As per Register's certificate herewith		$11,855 86

Against which he sets up certain claims as exhibited in the preceding remarks, which being deemed altogether inadmissible as appears by the Auditor's letter to him of the 5th January, 1836, and copy herewith are disallowed, leaving the whole amount remaining to his debit on the books of the Treasury as above stated - - - - - $11,855 86

Auditor's Office, 11th January, 1836.

WM. PARKER.

Comptroller's Office, 14th January, 1836.

WM. ANDERSON.

TREASURY DEPARTMENT,
Register's Office, June 9th, 1836.

I do hereby certify that the aforegoing is a true copy of the original statement, No. 69,128, on file of record in this office.

T. L. SMITH, Register of the Treasury.

* See letter of the Auditor to Mr. Laub, dated 5th January, 1836.

Statement of the Register of the Treasury of certain expenditures by A. M. Laub.

I hereby certify that Andrew M. Laub has accounted for the following sums, under his different agencies, and as superintendent of the southeast executive building, from the year 1831 to the year 1833, viz:

As Agent.

For paying salaries in the office of the Secretary of the Treasury	$30,882 30
For the contingent expenses of the office of the Secretary of the Treasury	7,709 74
For the contingent expenses of the Treasury Department (old account)	219 26
For expenses in relation to the relief of certain insolvent debtors of the United States	3,687 60
For expenses in collecting information of the extent and condition of the manufactures of the United States	17,914 43
For advertising notices in relation to the bursting of steam boilers	1,258 18
For compensation to the superintendent, as superintendent and watchman of the southeast executive building	1,700 00
For the contingent expenses of the southeast executive building	9,997 63
For alterations and improvements of the Treasury building	2,900 00
For expenses of enclosing the grounds attached to the Treasury Department	1,496 84
	$77,765 98

Included in which is the amount of his salary as a clerk in the office of the Secretary of the Treasury, and as superintendent of the southeast executive building.

Treasury Department,
Register's Office, May 24th, 1836.

T. L. SMITH, Register.

Letters from certain persons relating to payments made by A. M. Laub.

I do hereby certify that I received my salary for the months of January and February, 1833, amounting to $233 32.

WILLIAM T. READ,
Clerk in the office of the Secretary of the Treasury.

Washington, D. C., May 20th, 1836.

WASHINGTON, January 2d, 1835.

Dear Sir:

It appears by a reference to our books, that on the 4th January, 1833, there was a payment made of forty dollars, and on the 11th January a further payment of nine dollars, which appears to be all the money received of that department during the time you mention.

Yours respectfully,
For D. GREEN,
WM. DEAN.

Mr. A. M. LAUB.

Treasury Department,

1832 *To J. S. Harvey,*

Sept. 26,	To 12 cords oak wood - - - -	$54 00
Octr. 10,	" 3 do pine do - - - -	12 00
		$66 00

Received payment,
J. S. HARVEY.

WASHINGTON, May 22d, 1833.

Dear Sir:

Agreeably to your request, I hand you the following statement of the respective accounts against the Treasury Department paid by you as agent, during the year 1832, and a little after. This statement is made from a very hasty perusal of my cash account, and may not prove altogether correct.

1832	Jany. 31st,	Bill discounted in United States Bank -		$105 75
	March 21,	do paid by check (Ams)	-	133 75
	May 11,	do do - - - -		86 75
	" "	do do - - - -		120 75
	June 9,	do do - - - -		26 62
	July 9,	do do - - - -		74 62
	" 23d,	do do - - - -		63 75
	" 28,	do do - - - -		80 50
	Augt. 11,	do do - - - -		117 25
	Sept. 17,	do do - - - -		82 75
	Octr. 16,	do do - - - -		26 75
1833	Feby. 14,	do do - - - -		237 00

Your obd't. servant,
W. A. DAVIS.

A. M. LAUB, Treasury Department.

WASHINGTON CITY, December 22d, 1834.

Dear Sir:

Your note of 20th has been received. You ask me to state to you the amount paid me from 1st October, 1832, to the 1st April, 1833. By my books there appears to be paid me in that time $232 66. But between 1st May, 1832, and 1st April, 1833, there was paid me $3,046 66; if this is not satisfactory, you had better call and see me some time early.

Yours respectfully,
G. CRANDELL,

I hereby certify that on this 12th day of March, 1833, I received of A. M. Laub eight hundred and thirty-five dollars for 83½ tons of coal, at $10 a ton, which coal was delivered at the Treasury department.

R. WOODWARD.

PHILADELPHIA, 8th January, 1835.

Sir: I received your letter of the 20th December, 1834, requesting a certificate of my having received from the Treasury $445 on the 8th February, 1833, for services as district attorney, under the acts for the relief of certain insolvent debtors of the United States; as you mention that the

voucher of that payment was burnt in the Treasury building, I have lately transmitted to the Secretary copies of the documents in my possession, the duplicates of which I presume were burnt, and among them is the letter enclosing the draft in question. I find to by my accounts that I received the sum on the 20th February, 1833.

Very respectfully,
Your ob't. servant,
H. D. GILPIN,

ANDREW M. LAUB, Esq.,
Late Agent of the Treasury, Georgetown.

Statement of Treasury warrants issued in favor of A. M. Laub.

Statement of all the warrants issued at the Treasury in favor of Andrew M. Laub, since the 1st of March, 1833, and on what account issued.

His account for paying salaries in the office of the Secretary of the Treasury			
March 14, 1833, warrant No. 6650 for - -			$3,482 50
His account for the contingent expenses of the office of the Secretary of the Treasury			
March, 8, 1833, warrant No. 6576, for		$1000	
" 14, " " 6650, "		2000	
" 19, " " 6694, "		1000	
			4000 00
His account for paying the salaries of superintendent and watchman of the southeast executive building			
March 8th, 1833, warrant No. 6577, for - - -			4 25
			$7,907 30
His account for paying the contingent expenses of the southeast executive building			
March, 8, 1833 warrant No. 6577 for - - -			2000 00
			$9,907 30

Amounting in the whole to the sum of nine thousand nine hundred and seven dollars and thirty cents.

Treasury Department,
Register's Office, June 2d, 1836. T. L. SMITH, Register.

Contingent expenses of Secretary, office of the Tr. United States.

Treasury drafts.

(3) To Andrew M. Laub, late Agent.

At sight, pay to John Campbell, Treasurer of the United States, or order, for the use of the said States, three hundred and fifty-six dollars and fifty-five cents, out of moneys heretofore advanced to you and remaining in your hands unexpended, and for so doing this shall be your warrant.

Given under my hand and the seal of the Treasury, this twenty-second day of July, in the year of our Lord one thousand eight hundred and thirty-three, and of the independence the fifty-eighth.

[SEAL.]

W. J. DUANE,
Secretary of the Treasury.

$356 55
Countersigned by JOS. ANDERSON, Comptroller.
Recorded 22d.
MICHL. NOURSE, Actg. Reg.

Contingent expenses office Secretary Treasury,	241 58
Superintendent and watchman S. E. executive building,	114 97

Pay to Office Bank U. S., Washington,

June 28, 1833,	154 55
" 29, "	202 00
	$356 55

Received 22 July, 1833.
JOHN CAMPBELL,
Treasurer United States.

Clerk's Certificate. Writ of Error produced and filed.

DISTRICT OF COLUMBIA,
Washington County, to wit:

I, William Brent, clerk of the circuit court of the district of Columbia, for the county of Washington, hereby certify that the aforegoing is a full, true, and perfect transcript of all the proceedings had in the said court, in the said cause of the United States against Andrew M. Laub, taken from the minutes and proceedings of the said court. And after the rendition of the judgment aforesaid, the said United States, by their attorney aforesaid, filed in court here the United States writ for the correcting of errors of and upon the judgment aforesaid, directed to the judges of the circuit court of the district of Columbia in the county of Washington; and in pursuance thereof, and according to the form and effect of the law in such case made and provided, a transcript of the record of proceedings of the judgment aforesaid, and all things thereunto relating, with the writ of error aforesaid hereto annexed, is hereby transmitted to the said Supreme Court accordingly.

In testimony whereof, I have hereunto subscribed my name, and affixed the seal of the said court, this 12th day of October, 1836.

[L. S.] WM. BRENT, Clerk.

Writ of Error.

UNITED STATES OF AMERICA, sct.

The President of the United States, to the Judges of the Circuit Court of United States, for the District of Columbia, sitting for the County of Washington, greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said circuit court, before you or some of you, between the United States of America, plaintiffs, and Andrew M. Laub, defendant, a manifest error hath happened to the great damage of the said United States, as by this complaint appears. We being willing that error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington, on the Monday of January next, in said Supreme Court to be then and there held; and that the record and pro-